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1360-001

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE
PATENT OPERATION

In re application of:

Maxwell Gordon

Serial No.: 10/762,714

Group Art Unit: 1617

Filed: January 22, 2004

Examiner: Claytor, Deirdre Renee

Re: ANALGETIC DOSAGE FORMS THAT ARE RESISTANT TO PARENTERAL
AND INHALATION DOSING AND HAVE REDUCED SIDE EFFECTS

New York, New York 10036
July 31, 2007

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

This Paper is being filed in response to the Notice of
Non-Compliant Amendment that was mailed July 25, 2007 and
the Office Action that was mailed June 21, 2007.